

IDAHO DEPT. OF LANDS FEDERAL GRANT SUBRECIPIENT PROGRAM

GENERAL INFORMATION

The pass-through entity (Dept. of Lands) is responsible to the federal government for the sub-recipient's (County, Homeowner's Associations, Rural Fire Departments, etc) performance.

After IDL has awarded federal money, IDL wears two hats in its relationship with a subrecipient. It monitors the subrecipient for compliance and progress toward goals, but also represents the subrecipient in dealings with the federal awarding agency.

IDL is responsible for ensuring that all the federal funds we receive, whether expended by IDL for administrative or project tasks or passed through to subrecipients, are spent according to the applicable cost principles. All costs charged to federal grants must be allowable, allocable, reasonable, and necessary. IDL is required to follow limits established legislatively or through agency guidelines on their administrative costs.

IDL is responsible to advise our subrecipients of the federal laws, regulations, and grant provisions to be followed. This includes all regulations from the federal agency to IDL and the award from IDL to the subrecipient.

Our subrecipients submit financial and progress reports to IDL and IDL in turn submits reports to the federal awarding agency.

Compliance regulations: Subrecipients must follow OMB guidelines and cost principals. There may be other regulations that need to be followed in addition to the OMB Circulars, depending on the particular grant, (i.e. Federal, State, City or County laws and regulations pertaining to historical districts, hazardous waste treatment, water quality, environmental impacts, etc.).

Required OMB circulars are as follows:

State Agencies and Local governments (County, City, etc.):

OMB Circular A-102, Uniform Administrative Requirements for Grants and Cooperative Agreements to State & Local Governments.

OMB Circular A-87, Cost Principals for State, Local and Indian Tribal Governments.

OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

Non-profit Organizations:

2CFR Part 215, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations.

OMB Circular A-122, Cost Principals for Non-Profit Organizations.

OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

Entities that expend more than \$500,000 per fiscal year in federal funds must have a single audit pursuant to OMB circular A-133_.200(a). The \$500,000 limit includes ALL federal funds, not just funding from IDL. These can include Dept. of Transportation, BLM, Human Resource/Welfare Programs, etc.

The single-audit rules apply to both **IDL** AND the **subrecipients**. Audit costs are allowable to be reimbursed by federal funds. If you, as a subrecipient, are applying for a grant of \$500,000 or more, then include the audit costs in the proposed budget for approval. A copy of any audits or audit findings **MUST** be sent to IDL also.

IDL also has the discretion to do site-audits, field audits, or any other types of audits deemed necessary to ensure compliance of all rules and regulations.

The subrecipients must have written policies for internal controls, procurement procedures, and cash management. Internal controls ensure that entities are accountable for all funds and monitoring capabilities are in place for all project activity, property, and other assets that benefit from federal funds. Procurement procedures include cost and price analysis, contract administration and provisions, and accounting records. Cash management are procedures for budget control maintenance and cash management for each award.

PREAWARD DOCUMENTS

Below is a generic list of possible documents that may be required or suggested as part of your permanent grant files. Retain all records and documents for review, audit, and reference for a minimum of three years after project closeout.

Application: A copy of the original signed grant application and any records of discussions with the awarding agency regarding the application.

Program regulations and/or other guidelines: (as applicable).

Cost-sharing/Matching Documents: Any agreements to share in the cost of projects or to match awarded funds.

Deviations: Documents specifying deviations from applicable awarding agency policy that have been approved during the pre-award period.

Pre-award Site visit report: Copies of any reports prepared by the awarding agency prior to the award, resulting from site visits to assess recipients financial capability, adequacy of accounting system, internal controls, etc.

Proposed Budget information, worksheets, and narrative:

Budget review checklist: (if used).

APPLICATION GUIDELINES

1. **Objectives and need for assistance.** Pinpoint any relevant physical, economic, environmental, financial, institutional, or other problems requiring a solution. Demonstrate the need for the assistance and state the principle and subordinate objectives of the project. Supporting documentation or other testimonies from concerned interests other than the applicant may be used. Any relevant data based on planning studies should be included or footnoted.
2. **Results or benefits expected.** Identify costs and benefits to be derived. The results or expected results must be MEASURABLE. What are the expected results or benefits of a project? What will be improved or changed as a result of a successful project?
3. **Approach.** Outline a plan of action pertaining to the project scope and detail and how the proposed activities will be accomplished for each assistance program. Cite factors that might accelerate or decelerate the project activities and reasons for taking this approach as opposed to others. Describe any unusual features of the project. Provide projections of the accomplishments to be achieved, if possible. Describe the methods used to evaluate the results and success of the project. List each organization, cooperator, consultant, or other key individuals who will work on the project along with a short description of the nature of their effort or contribution. Include contact numbers, email addresses, etc.
4. **Geographic location.** Give a precise location of the project and area to be served by the proposed project. Maps or other graphic aids may be attached.

Other helpful hints:

Create an application that flows as a single document through its component parts.

Use a table of contents, headings, and subheadings to guide reviewers. Also make sure that page numbers appear on all documents.

Annotate your budget with page references to the narrative, where appropriate.

Make the document neat and easy to read.

Keep the number of pages limited, but still to provide necessary details.

If Match money that assisted in obtaining the award and is included in the application and project budget becomes part of the MOU. By showing match, you as a subrecipient are committing to spending non-federal money in addition to the reimbursable expenses. The match expenses must be spent and reported, even if no match is required.

BUDGET EXPLANATION

GUIDELINES

Project budget: Using the attached form, identify all project expenses.

- a. Allowable costs: The budget may include salaries and wages, contracting costs, travel, supplies, and other direct costs which are clearly documented and made in accordance with federal regulations.
- b. Unusual costs: Applicants must thoroughly explain the need and basis for any budget items which cannot be easily identified as a direct cost.
- c. Equipment: IDL strongly discourages (may disallow, depending on grant specifications) the purchase of equipment as part of the grant. However, if procurement of equipment is essential to completion of the project, applicants may include equipment in the budget only if documentation is also presented indicating procurement is the most cost effective method versus rental, etc. These costs, at the discretion of IDL, may be included in the match (sub-recipient out of pocket) portion, if allowed in part or whole.
- d. Prohibited project costs: Prohibited costs include, but are not limited to, the following:
 - a. Costs figured as a percentage of a billing (i.e. the cost of total telephone service, office rental(s), etc.
 - b. Lobbying and Political activity-As stated in OMB circulars, “No part of the money appropriated by any enactment of Congress shall, in the absence of express authorization by Congress, be used directly or indirectly to pay for any personal service, advertisement, telegram, telephone, letter, printed or written matter, or other device, intended or designed to influence in any manner a Member of Congress, to favor or oppose, by vote or otherwise, any legislation or appropriation by Congress, whether before or after the introduction of any bill or resolution proposing such legislation or appropriation; but this shall not prevent officers or employees of the United States or its Departments or agencies from communicating to Members of Congress at the request of any Member, or to Congress through the proper official channels, request for legislation or appropriations which they deem necessary for the efficient conduct of the public business.” Thus, costs associated with activities to influence legislation pending before the Congress, commonly referred to as “lobbying” are unallowable as charges to grants, either on a direct or indirect cost basis.
 - c. Equipment purchases MAY be prohibited under this grant.
 - d. Indirect costs MAY be prohibited under this grant.
 - e. Other costs that are not clearly identified as direct costs of the grant.

- f. Use of federal funds to match other federally funded projects. This would be considered “double-dipping”.
- g. Unreasonable costs. (i.e. general laborer hired at a cost of \$35.00/per hour, lodging (a suite) at a cost of \$120.00/night when rooms are at a rate of \$55.00/night for a regular room, etc.).

The Proposed Project Budget is a suggested form only. It is not required. However, the information contained as outlined below is required. The budget below will satisfy the requirements of OMB Circular A-102 and 2 CFR Part 215. **Warning:** If match money is shown on the application and budget, the match becomes part of the MOU. If you as a subrecipient showed match money to be spent, you are committing to spending the match out-of-pocket and this is to be reported on the request for reimbursement forms. IDL will also monitor closely the match money spent during the life of the project.

Should there be any questions, concerns, or comments, please contact the IDL Project manager, IDL Area personnel involved, or IDL Coeur d’Alene staff. These contacts will be included on the notifications of federal assistance, the MOUs, and other documentation.

Please provide detailed data to support each Cost Category as follows: Please refer the item number/letter below on the detailed list for easy reference.

1. **PERSONNEL: Direct labor refers to costs for personal services which can be directly identified with a project or activity or which can be directly assigned to such activities with a high degree of accuracy.**
 - a. Identify each position to be supported under the proposed award by title.
 - b. Briefly, specify the duties of professionals to be compensated under this project.
 - c. State the amounts of time, such as hours or percentage of time, to be expended by each position under this project.
 - d. State the amount of compensation to be paid each employee or assistant under this project.
 - e. State whether the proposed compensation is consistent with that paid other personnel engaged in similar work both within and outside your organization.
2. **TRAVEL: Direct allowable costs are when such travel will provide direct benefit to the program being supported. Travel costs usually include the costs of transportation, lodging, meals, and incidental expenses incurred by personnel while on official business. Costs must be reasonable and in compliance with procedures in writing. If procedures are not in writing (i.e. Homeowner’s Associations, or private individuals), please refer to IDL guidelines.**

- a. Indicate the estimated number of trips, points of origin and destination, purpose of travel, and name of traveler. Out-of-pocket expense receipts should be retained.
- b. Itemize the estimate of transportation and/or subsistence costs for each trip.
- c. Specify the basis for computation of each type of travel expense (e.g. current airline ticket quotes, past trips of a similar nature/destination, or organization travel policy, etc.).
- d. If there are no written travel policy procedures, IDL recommends the following procedures/limitations to meal allowances:
 - i. Breakfast is allowed on day of departure if traveler left home prior to 7:00 a.m. at \$7.50.
 - ii. Lunch allowance is \$10.50 if in travel status at 10:00 a.m. or prior. On day of return to home, lunch is allowed if arrival time at home is after 2:00 p.m.
 - iii. Dinner allowance is \$16.50. Dinner is allowed if traveler left home at 5:00 p.m. or before. Dinner is allowed on day returned home if arrived at home 7:00 p.m. or later.
 - iv. If traveler is in travel status all day, a maximum of \$30.00 for all meals is allowed.
 - v. Travel costs can be reimbursable from actual receipts for out-of-pocket meal expenses, if reasonable.
 - vi. Alcoholic beverages are NEVER allowed.
 - vii. Mileage on personal vehicles can be reimbursed at \$0.375 per mile. Log sheets showing beginning and ending miles, destinations, and purpose of trips must be retained as part of the permanent record.

3. **MATERIALS, OPERATIONAL COSTS, SUPPLIES, AND NON-CAPITOL EQUIPMENT: Direct materials and supplies costs consist of those costs incurred for purchased goods and fabricated parts directly related to a project proposal. Direct materials and supplies (including rentals) differ from equipment in that they are consumable, expendable, and of relatively low unit cost.**

- a. Itemize materials and supplies estimates by nature of expense.
- b. Provide the basis for cost estimates or computations (e.g. vendor quotes, postage stamps x number of mailings, etc.).
- c. Non-capitol equipment purchases are items less than \$500.00 for each item and/or a useful life of less than one year. (Example: calculator, misc. hand or power tools used specifically for the project, refrigerator for storing temperature-sensitive samples, etc.). Equipment purchases MUST have prior approval and be detailed in the finalized budget plan.

4. **CONTRACTS (Includes consultants): These costs are incurred by obtaining outside services provided by experts or specialists. A consultant acts as an**

advisor or expert and charges to a project may include fees, travel, and other miscellaneous costs where applicable.

- a. Contracts must be obtained from a competitive open market. IDL requires a minimum of three bids for any contract \$2,500.00 or more. Contracts awarded to a vendor MUST avoid conflict of interest and nepotism. Contractor MUST not be on the suspended/debarment list with the Federal Government and MUST be a company in good standing with the Idaho State Secretary of State office or Idaho State Tax Commission office. In order to promote local economy, try to hire local contractors whenever possible. Provide a statement that these have been verified and date verified.
- b. Describe the products to be acquired, and/or the professional services to be provided.
- c. Provide a brief justification for the use of the contractors selected.
- d. For professional services contracts, state the amounts of time to be devoted to the project, including the costs to be charged to this proposed grant award.
- e. Are any sole source contracts contemplated? Provide sufficient detail for justification of the use of a single source for contracts.
- f. Indicate whether positive efforts have been made to utilize small and disadvantaged (minority) businesses where feasible.
- g. Drug-Free workplace AD-1049 form must be completed and on file.
- h. Certification regarding lobbying SF-LLL must be completed and on file.
- i. Suspension/debarment AD1047 form completed and on file.
- j. A copy of Workman's Compensation Insurance and/or Liability Insurance certificates on file as required by Federal or State laws.
- k. Avoidance of Conflict of interest guidelines must be met. See Terms and Definitions for a more complete list of conditions.

Also note that a W-9 form may be required from vendor(s) complete with business name, address, IRS Employer Identification or Social Security Number, signature, and date. The EIN or SSN will be needed to verify if vendor is in good standing. Verify vendor is not included on the suspension/debarment list on the Federal system and is a legal business registered with the Idaho State Secretary of State or Idaho State Tax Commission Office(s).

1099 INFORMATION:

If services (labor) exceed \$600.00 per calendar year, a MISC1099 form must be filled out and submitted as per IRS requirements and possible appropriate State Tax Commission for income tax reporting purposes.

If payments for contracted services that include LABOR, the following will apply:

The Subrecipients need to file with the IRS form 1096 that transmits the 1099 information to the IRS. Follow the instructions from the packets obtained by the IRS for the 1096 and 1099 MISC requirements. **Order the forms early!** 1096 forms must be completed for any and all vendors (exceptions: Corporations, Government entities or agencies, etc.) that meet the \$600.00 minimum with services provided. There is a fine for each 1099 submitted late.

Send out the 1099s (1099 Misc) to any vendor you paid \$600 or more for the tax calendar year, UNLESS they are incorporated** or a Government entity. The W-9 submitted from the vendor should have the business type box checked, which can be verified if the company is a corporation, partnership, individual, etc. The 1099 Misc form also has a JANUARY 31 POSTMARK deadline. There are lots of different 1099s, but usually the 1099 Misc is the form needed.

Fill in the name, address, TIN, SSN or EIN number, etc. Use Box 7, Non-Employee Compensation as the box where you indicate the \$\$ amount paid to the vendor. The vendor then files his copy of the 1099 with the IRS when he does his tax return and the IRS matches that up with the 1096 transmittal form you as the subrecipient sent to them to make sure all the money is taxed and paid by the vendor. The forms are printed to be computerized and that is why you cannot use a photocopy or a copy printed off the IRS website...they have to be original IRS forms.

** Regarding "partnerships" (rather than incorporated companies), the IRS rules are not clear. When the IRS was contacted and nailed down, they said that if a partnership is a legally filed partnership with a Tax ID number, they are usually exempt from 1099s just like corporations. Some of your vendors might be partnerships. If there is any confusion or doubt or if your vendor cannot produce the information you need, send them a 1099. "When in doubt, send one out."

5. **OTHER/MISCELLANEOUS:**

- a. List items. Provide detail.
- b. Provide the basis for cost estimates or computations, if applicable.
- c. Other/Miscellaneous costs can include meeting or conference costs, utilities or communication costs, etc.

6. **SUBRECIPIENT MATCH: Matching out-of pocket expenses may be required under the grant. Expenses paid from other Federal funding sources can not be included for match. There are several items that can be considered match. They can be as follows:**

- a. Cash Contributions: Contributing from non-federal funds for some of the costs of an activity or activities applicable to the project.
- b. In-Kind Contributions: Donated time and effort, real nonexpendable personal property, and goods and services directly benefiting and specifically identifiable to the supported activity or activities.
- c. Both types of contributions listed above must include rates, names, items, and details such as “why, what, when, where, and whom”.
- d. Calculating Match: When calculating match, divide the amount of the funds requested by the difference between 100% and the percentage of match required (if applicable), then subtract the amount of funding requested from the figure obtained. For example, a 25% cash or in kind match may be computed by dividing the amount of the funding requested by .75 and then subtract the amount requested from the figure obtained. A program requesting \$30,000.00 would be required to provide a cash or in-kind match in the amount of \$10,000.00 for the total budget expenses of \$40,000.00. Calculations are: $\$30,000 / .75 (100\%-25\%) = \$40,000$, less the amount requested, \$30,000, for a match totaling \$10,000.00. Another example: a program requesting \$30,000 which is able to provide a 35% match would compute as follows: $\$30,000/.65 =$ a total budget of \$46,153. \$46,153 less the \$30,000 requested = \$16,153 of match.
- e. It is the program’s advantage to provide as much match as possible. Programs should not, however, show match amounts that may be difficult for them to actually provide. **All match amounts shown on the budget, especially if the match assisted in obtaining federal funding, must be expended and reported during the period of the grant.** If match is shown on the application and budget documentation, you as a subrecipient are committed to spend the match portion “out-of-pocket” and can substantiate the expenditures with documentation.

7. **VOLUNTEERS**: Volunteer hours claimed should be necessary and reasonable to the project. Volunteers should be qualified individuals and must be supervised by professionals or project coordinator/managers. Hours must be documented with a timesheet, signed by the volunteer and authorized by the local project coordinator, and valued at a reasonable rate (equivalent to general labor fees for location).

Other information to assist in preparing and submitting a complete budget/application:

Make sure all documents are complete and computations are accurate.

Review to ensure project goals, objectives, and levels of estimated costs are complete, accurate, detailed, and obtainable.

Budget should not contain any unexplained costs.

Budget **MUST** include a listing of match (cash or in-kind) generated by this grant and the source of that match. Match requirements differ from grant to grant, project to project, so pay close attention to the guidelines of match requirements.

NARRATIVE: On a separate page, prepare a brief statement of the following. Attach the Narrative to the Project Budget Form.

Estimated number of units to be treated:

Estimated cost per unit:

Proposed timeline for the project implementation:

List or summarize the estimated beginning and ending dates for various phases of project.

Explain how the cost estimates were calculated:

This can be explained by costs from previous projects, average costs from similar work rates, prior experience, etc.

Explain unusual exceptions, problems, concerns that **may** affect costs, proposed timelines, or project results:

Contact person name, phone number, email address, mailing address:

PROPOSED PROJECT BUDGET

Use the following format to document the project budget. The budget must show the planned expenditure of both grant funds and matching share.

Attach narrative for explanations.

| CATEGORY | DESCRIPTION | GRANT FUNDS | APPLICANT MATCH |
|---|---|--|-----------------|
| *Personnel | Title: Salary/Wage: Period: Title: Salary/Wage: Period: | | |
| Travel | Purpose: Mode: Lodging/Meals: Total: Purpose: Mode: Lodging/Meals: Total: | | |
| Contracts | Service: Contract Amount: Service: Contract Amount: | | |
| Other, Materials, Supplies, Operational costs | Description: Amount: Description: Amount: | | |
| Volunteers | Title: Field Worker Wage: _____hrs X \$_____/hr Period: Total Project Title: Wage: _____hrs X \$_____/hr Period: | \$XXXXXXXXXX \$XXXXXXXXXX | |
| TOTALS | | | |

*Suggestion: retain documentation (resume, certifications, experience, references etc.) for all staff that will be associated with this project.

PROPOSED PROJECT BUDGET EXAMPLE

Use the following format to document the project budget. The budget must show the planned expenditure of both grant funds and matching share.

Attach Narrative for explanations.

| CATEGORY | DESCRIPTION | GRANT FUNDS | APPLICANT MATCH |
|---|--|--|-------------------|
| *Personnel | Title: Project coordinator Salary/Wage: \$19.50/hr Period: 52 weeks Title: Salary/Wage: Period: | \$4,056.00 | |
| Travel | Purpose: HFT Conference Mode: Personal Vehicle Lodging/Meals: \$75.50 Total: \$131.75 Purpose: Mode: Lodging/Meals Total: | \$130.00 | |
| Contracts | Service: Cutting, Piling, Hauling Contract Amount: \$8,280.00 Service: Consulting Contract Amount: \$2,340.00 | \$8,280.00 \$2,340.00 | |
| Other, Materials, Supplies, Operational Costs | Description: Newsletter Amount: \$84.00 Description: Postage Amount: \$111.00 | \$195.00 | |
| Volunteers | Title: Field Worker Wage: <u>200</u> hrs X \$ <u>9.25</u> /hr Period: Total Project Title: Wage: ____hrs X \$ ____/hr Period: | \$XXXXXXXXXX \$XXXXXXXXXX | \$1,850.00 |
| TOTALS | | \$15,000.00 | \$1,850.00 |

*Suggestion: Retain documentation (resume, certifications, experience, references, etc.) for all staff that will be associated with this project.

Example:

Award: \$15,000

Match: 10% (\$1,666.78)

BUDGET PREPARATION EXAMPLES:

1. PERSONNEL:

Project Coordinator
James Somebody
 $\$19.50 \times 4 \text{ hrs} \times 52 \text{ weeks} = \$4,056.00$

2. TRAVEL:

Event: Hazardous Fuels Treatment Conference/training session in Boise, ID. Project Coordinator, James Somebody to attend conference July 1 and July 2.
Mode: Personal car license # A12345, 150 miles round trip $\times .375 = \$56.25$
Lodging and meals: $\$59.00$ lodging on July 1, dinner meal on July 1 at $\$16.50 = 75.50$
Total travel costs: $\$131.75$

3. MATERIALS, OPERATIONAL COSTS, SUPPLIES, & OTHER:

(1) Copies of newsletter/requests for beneficiaries (landowners) participation. 300 ea 4 page letter at $.07$ per page = $\$84.00$

(2) Postage for mailing newsletter/requests (above)
300 ea at $.37 = \$111.00$

4. CONTRACTUAL:(1) Cutting, piling, and hauling brush and small trees

Joe's Service
480 hours at $\$15.00/\text{hr}$ labor $\$7,200.00$
Saw rental: 115 hours at $\$8.00/\text{hr} = \920.00
Hauling- $\$160.00$
Total contract: $\$8,280.00$

(2) Consulting fees for project implementation, monitor, and finalization.
Jane Pro
130 hours at $\$18.00/\text{hr} = \$2,340.00$

5. OTHER:

None included on this budget request.

6. VOLUNTEERS:

Field worker
James Sweats-a lot
200 hours at $\$9.25 = \$1,850.00$
The hourly rate obtained by Idaho Dept. of Employment for job title of a "general laborer".

NARRATIVE:

The Wide Creek subdivision has 15 year around residents in Boise County. Fire Hazard has been an increasing concern for the residents and the local fire department. This project will be used to remove dead trees, clear underbrush, and spray for insects within individual properties. Homeowners/property owners will match 50/50 costs.

Estimated number to be treated:

of properties (if applicable)

**Unit 1: 1 property, landowner Jim Smith.
Unit 2: 2 properties, landowners Jan Pauly and Sam Brown.
Unit 3: 1 property, landowner Pat Gold.**

of acres (if applicable)

**Unit 1: Smith property 15 acres.
Unit 2: Pauly & Brown properties, total of 5 acres.
Unit 3: Gold property, 8 acres.**

of structures (if applicable)

**Unit 1: Smith, 1 house, garage, and storage shed
Unit 2: Pauly & Brown, 2 houses, a guest house, and 1 garage.
Unit 3: Gold, 1 house, 1 barn and stable, storage shed.**

Estimated cost per unit:

**Unit 1: \$9,000.00 includes spraying, cutting, and hauling away all dead trees.
Unit 2: 5 acres for a cost of \$1,450.00 includes the cutting and hauling dead trees and heavy brush.
Unit 3: 8 acres for a cost of \$3,000.00 includes spraying, cutting and hauling away all dead trees.**

Proposed timeline for the project implementation:

Hire project coordinator to begin project, includes training, assistance, hiring contractors, ongoing inspections, final closeout, etc. beginning May 1, 2001 to end of project July 1, 2003.

**Begin the removal and chipping dead trees and underbrush beginning August 15, 2001 through until 250 acres completed.
Spray trees in Spring, 2003.
Complete project, conduct final inspection, and submit final report before July 1, 2003.**

Explain how the cost estimates were calculated:

Project coordinator called seven local vendors for contract work. Average costs for various functions ranged from \$12.00/hour to \$60.00/hour, depending on type of contract. List of phone solicitations retained in files. The number of properties was considered and used personal experience on an estimated number of hours needed to finish.

Explain unusual exceptions, problems, concerns that **may** affect costs, proposed timelines, or project results.

The Boise area has had an unusually wet summer. This may hinder starting dates. The weather has also increased growth of shrubbery, increasing fuels.

Contact person name, phone number, email address, mailing address:.

**James Brown, President
Wide Creek Homeowner's Association
PO BOX 1266
Idaho City, ID 83333
(208) 777-8888
cell: (208) 699-xxxx
email: sunshinehoa@aol.net**

BUDGET REVIEW CHECKLIST

Below is a checklist to verify all necessary information is included on the proposed budget submitted. This form is not required, only a tool to assist IDL's subrecipients. Please retain this form, if used, for your grant documentation.

Answer all applicable questions check "yes" or "no". For each question dealing with cost reasonableness, a "yes" answer must be supported by an explanation of the basis for the determination. For each "no" answer checked, identify and explain the application deficiency and additional required data in the narrative section. The narrative section should also include recommended special conditions.

| | Yes | No |
|--|-----|-----|
| 1. PERSONNEL: | | |
| a. Each position identified by title. | ___ | ___ |
| b. Duties of professional personnel compensated are specified. | ___ | ___ |
| c. Time constraints stated. | ___ | ___ |
| d. Time constraints reasonable. | ___ | ___ |
| e. Amount compensated to be paid each employee are stated. | ___ | ___ |
| f. Data detailed if estimates were used. | ___ | ___ |
| g. Individuals are not claiming more than 100% of their time. | ___ | ___ |
| h. Compensation is consistent with other employees for same duties. | ___ | ___ |
| 2. TRAVEL: | | |
| a. Number of trips, points of origin, destination, traveler, and purposes are stated and detailed. | ___ | ___ |
| b. Travel expenses are itemized. | ___ | ___ |
| c. Basis for cost computations are clearly indicated. | ___ | ___ |
| d. Written travel procedures are established. | ___ | ___ |
| e. Travel costs are consistent with established travel procedures. | ___ | ___ |
| 3. SUPPLIES/MATERIALS & EQUIPMENT: | | |
| a. Unit cost for each item is clearly indicated. | ___ | ___ |
| b. Need for equipment is justified. | ___ | ___ |
| c. Cost estimates are reasonable. | ___ | ___ |
| d. Supplies and materials are itemized by nature of expense. | ___ | ___ |
| e. Cost per item or other basis is stated. | ___ | ___ |
| f. Costs are reasonable. | ___ | ___ |
| 4. CONTRACTS & SUBGRANTS: | | |
| a. Services and products described. | ___ | ___ |
| b. Justification for use of contractors are included. | ___ | ___ |
| c. Amounts to be charged and time devoted for project on the contract are clearly stated. | ___ | ___ |

- | | | | |
|----|--|-----|-----|
| d. | Costs are reasonable on contract. | ___ | ___ |
| e. | Efforts were made to utilize small and disadvantaged businesses. | ___ | ___ |
| f. | W-9 on file. | ___ | ___ |
| g. | Copy of Workman's Comp &/or Liability Insurance Certificate on file. | ___ | ___ |
| h. | Contractor has been verified to be in good standing with Federal Government and State Tax Commission/Secretary of State. | ___ | ___ |
| i. | Certificate regarding Lobbying SF-LLL on file. | ___ | ___ |
| j. | Drug free workplace assurance AD-1049 on file. | ___ | ___ |
| k. | Suspension/debarment form AD-1047 signed and on file. | ___ | ___ |
| l. | MISC1099 form filed and rules reviewed (if needed). | ___ | ___ |
| m. | Subgrants: Are proposed subgrants authorized by statute or program rules? | ___ | ___ |

5. OTHER:

- | | | | |
|----|---|-----|-----|
| a. | Items listed in detail by major type. | ___ | ___ |
| b. | Cost computation is clearly stated. | ___ | ___ |
| c. | Cost is reasonable. | ___ | ___ |
| d. | Fees other than contractor fees are included. | ___ | ___ |

6. NARRATIVE COMMENTS:

Narrative overall assessment of the application with supporting reasons for the conclusions reached are included below. Any additional comments, explanations, and information is below or attached.

| | |
|-----|-----|
| ___ | ___ |
|-----|-----|

Project Manager

Date

POSTAWARD DOCUMENTS

A letter of the awarded amount will be mailed to each subrecipient.

IF THE AMOUNT OF THE AWARD IS DIFFERENT THAN THE APPLICATION AMOUNT, A REVISED BUDGET AND NARRATIVE WILL BE REQUIRED TO SHOW THE NEW PROJECT PLAN.

Below is a generic list of possible documents that may be required as part of the permanent grant files. Retain all records and documents for review.

AD 1047: Suspension/debarment form.

AD 1049: Drug Free Workplace form.

Annual work plans:

Appeal documents: Copies of any appeals (if applicable).

Audit reports: Copies of all audit reports, findings, correspondence etc. A copy of any and all audit reports, findings, and proposed corrective actions are to be submitted to IDL immediately.

Budget Updates: No matter how detailed the planning process, budget adjustments are inevitable. Budgets can and will be adjusted during the project period. Notify the IDL Project Manager or other IDL Coeur d'Alene staff. Notification of the adjusted spending plan must be in writing (email or letter).

Closeout documents: Any documents pertaining to closeout procedures or the actual ending of the project. Closeout documents must be submitted within 90 days after the expiration or termination date of the grant award. The reports required are the final performance or progress report, and the final Financial Status Report, Request for Reimbursement report.

Contracts: Any contracts, along with related proposals, Request For Proposals (RFPs), evaluations, or any other documents pertaining to contract procurements. Detailed information on contract/bidder selection, problems encountered, etc. need to be retained.

Correspondence: All significant post-award correspondence dealing with this project that is not covered by other items in the file, including, but not limited to, awarding agency inquiries, opinions, and decisions.

Deviations: Documents specifying deviations from applicable policy that have been approved by the awarding agency during the post-award period for this particular grant.

Disallowances: Documents relating to suggested or sustained disallowances for the grant.

Documentation Retention: Recipients must retain records pertaining to their award for three years after the date of submission of the final expenditure report, and must make these records available for review upon request by the awarding agency.

Financial Status reports: Copies of all the Financial Status Report, Request for Reimbursement reports submitted during the life of the project.

MOU, Memorandum of Understanding: Retain a copy of the signed MOU.

Progress reports: Interim (usually quarterly) and final program performance reports.

Post-award Project amendments: Requests and dispositions regarding budget and project scope changes. This includes amounts changed between the application process and the actual award amounts.

Post-award Site visit reports: Formal assessments made by the awarding agency of recipient's financial and project performance and compliance with grant requirements performed.

Record Keeping: To make reporting easier, keep one file with all project related documents (including receipts). These records should be stored in a central and readily accessible location. Doing so will make addressing questions, future audits, or referencing information easy. Records must be retained for 3 years after the close of the project.

SF-LLL: Certification regarding lobbying.

Sub-grants and Agreements: Copies of any agreements made with other individuals. This can include applications, proposals, monitoring reports, and related documents.

Subrecipient Federal Grant Mgmt Assessment form: If required, this form must be filled out and returned to IDL prior to processing any reimbursement requests.

W-9s: If needed, obtain from all vendors providing services (labor).

Workman's Compensation Insurance &/or Liability Insurance certificate copies: Retain a copy of the insurance certificate copies.

RECORDS RETENTION:

All records must be retained for three years after the closeout of the project. Records must be complete, obtainable, and ready for audit.

SUBRECIPIENT MONITORING

Subrecipient monitoring is the processes and procedures undertaken by the Idaho Department of Lands (IDL), a pass-through entity, as necessary to ensure that Departmental subrecipients are complying with applicable laws, regulations, and contract or grant agreement provisions. It is IDL's responsibility to monitor the activities of subrecipients to ensure that federal funds are used only for authorized purposes and that performance goals are being achieved. To accomplish this, the Coeur d'Alene Administration Support Staff Financial Tech will perform financial reviews and each Program Manager will perform on-the-ground monitoring on their subrecipient's activities to ensure compliance with the specific terms of each MOU and subgrant. The subrecipient monitoring will also include processes and procedures to verify that applicable audit requirements are satisfied and that any audit findings are reviewed for timely and appropriate corrective action.

Assessment

IDL will determine the most appropriate monitoring method for each subrecipient to ensure IDL's resources and personnel are used efficiently. The extent and frequency of IDL's monitoring will depend on several factors, including the amount of the award, the type of subrecipient organization, the subrecipient's prior experience with federal funds, the subrecipient's prior monitoring results, the complexity of the project requirements, the subrecipients organizational stability, and their reporting history.

IDL will perform an assessment of each subrecipient's financial and program capabilities. The "Subrecipient Federal Grant Management Assessment" form (see attached) will be sent to each new subrecipient within 30 days of grant award. The subrecipient will have 30 days to complete the form and return it. This will help IDL ensure the subrecipient has a grant accounting system, that they will be able to trace federal funds expenditures to ensure the money has been spent according to program requirements, and they will be able to produce required financial reports, progress reports, and requests for reimbursement. The subrecipient must also ensure that they will comply with all applicable laws, regulations, and contract or grant agreement provisions. IDL will review the subrecipient's budget to ensure all proposed costs are allowable, allocable and reasonable. Additional information will be requested from the subrecipient, if necessary. The Program Manager will review the performance goals to ensure they meet the intent of the award.

Audits

A non-federal entity that expends \$500,000 or more in federal assistance in a year is required to arrange for a single audit to be conducted in accordance with the Single Audit Act. The subrecipient is responsible to arrange for the audit and to submit the final audit report to IDL. IDL will review the audit results and the subrecipient's response to determine whether the subrecipient is complying with the grant agreement.

Some subrecipients will receive site visit audits. The site visit will be performed by a team consisting of the Coeur d'Alene Administration Financial Tech, the Program Manager, the Area Supervisor, and other IDL staff, as appropriate. It will give IDL the opportunity to review financial and programmatic records and to observe program progress. IDL will review areas determined to be of concern, including financial records, purchasing procedures, contracts, conflict of interest, public policy requirements, etc., as applicable. The on-site visit will ensure that a subrecipient is complying with all program requirements, and with OMB circulars. Compliance will be reviewed at the subrecipient's location and the results will be documented by IDL staff. After a site visit an official letter will be sent by the IDL site visit team to the subrecipient notifying them of the results of the audit. If there are findings, the letter will include the specific problems found, the type of corrective action required, the time frame for completing the corrective action, additional reports that may be required of the subrecipient, and required verification of the effectiveness of the corrective action. The subrecipient will be required to take the necessary steps to correct the findings and prevent recurrence.

Some subrecipients will receive one or more desk reviews. During a desk review the Coeur d'Alene Administration Financial Tech will request copies of selected documents from the subrecipient, and will perform close scrutiny of program and financial reports and all backup documentation.

Reimbursements

Reimbursement requests should be proportionate to work completed and must be able to be documented with receipts, paid invoices, etc., if requested by IDL. Subrecipients will be required to submit both a financial statement/request for reimbursement and a program progress report showing the amount of work accomplished during the period.

The final reimbursement will be held until the grant closeout and final progress reports are received and reviewed.

Grant Close Out

The final financial and program reports must be submitted within 90 days of project expiration. All expenditure obligations must be paid prior to filing the final reports. The close out reports should be clearly identified as final. They must show that all activities and expenditures associated with the grant are completed and the grant is ready to close.

The final program report should include a detailed description of the project with a focus on program outcomes. The program report should include **quantitative data** regarding the effectiveness of the program, if applicable. The program report will detail how the program met the identified needs and the specific intentions of the grant award.

The subrecipient will be required to maintain all books, documents, payroll papers, accounting records, and other evidence pertaining to costs incurred under a federal grant awards during the period of the grant and for three years thereafter. These records must

be available for inspection by any authorized representatives of the State or Federal Government.

Subrecipient Federal Grant Management Assessment

This form must be returned to the Idaho Department of Lands within 30 days of receipt and before any Requests for Reimbursement are submitted. Attach additional pages if necessary.

| | |
|--|--|
| Organization Name: | |
| Address: | |
| Project Name: | |
| Project Number: | |
| Accounting Contact: | |
| Name: | |
| Phone: | |
| Accounting System: (system used to record, control and report financial data) | |
| <input type="checkbox"/> Manual <input type="checkbox"/> Computer <input type="checkbox"/> Accounting/Bookkeeping service | |
| Describe in detail the accounting system used. If computer software is used, indicate the specific software used. If an Accounting/bookkeeping service is used, provide the name of the service and a contact name and phone number. | |
| Records: Accounting records must adequately identify the federal funds and expenditures to show that grant funds and any required match have been spent according to program requirements, All books, documents, payroll papers, accounting records, and other evidence pertaining to costs incurred under a federal grant awards must be maintained by the recipient and made available during the period of the grant and for three years thereafter for inspection by any authorized representatives of the State or Federal Government. | |
| Describe method used: | |
| Audits: Subrecipients that received and expend \$500,000 or more in federal funds <u>from all</u> sources during its fiscal year are required to have a single audit in accordance with the audit criteria in OMB Circular A-133. Once the audit is complete, it is the subrecipient's responsibility to submit the final audit report to the pass-through entity (Idaho Department of Lands). | |
| Are you required to have a single audit? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| If no, do you have a regular audit? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| How often? <input type="checkbox"/> Yearly <input type="checkbox"/> Other (explain): | |
| Name of Auditor: | |
| Date of last Audit: | |
| Period Covered: | |
| I Certify that the above information is correct: | |
| Name: _____ Title: _____ | |
| Signature: _____ Date: _____ | |

REIMBURSEMENT REQUEST INSTRUCTIONS

In order for IDL to make a reimbursement payment to their subrecipients, the Financial Status Report, Request for Reimbursement Report form must be submitted. The Financial Status Report, Request for Reimbursement Report should be filed at least quarterly and no more frequently than once a month. See the instructions below for details on filling out the form correctly for prompt payment. Backup documentation, i.e. copies of paid receipts, spreadsheets, progress reports, and other documents **will be required** as backup to verify expenditures claimed.

When the Financial Status Report, Request for Reimbursement Report form is received by Dept. of Lands, Coeur d'Alene office, the backup documentation is reviewed and made ready for processing. Payment processing is usually made within four days from date of receipt in CDA. The data is downloaded from IDL accounting system to the State of Idaho's accounting system from which a state check (warrant) is issued during the nightly process. The warrant is mailed the following work day from Boise, ID. Subrecipient should receive payment approximately two weeks after submission of the Request for Reimbursement.

Federal Grant Number: Will be provided by IDL. This is the grant number IDL has with the Federal Funding agency that makes the money available.

IDL Project Number: Will be provided by IDL. This is the exclusive project number assigned to you, the subrecipient.

OMB Reference#: This will be provided by IDL. This gives the OMB circulars for Administrative, Cost Principals, and Audit requirements, depending on the subrecipient's classification.

CFDA #: This will be provided by IDL. This names the Catalog of Federal Domestic Assistance given to the Federal Agency.

Partial Payment Request #: This is the sequential number assigned during the course of the project. This number is assigned by the subrecipient.

Recipient Organization: (Self explanatory)

Employer ID#: This is your EIN number (also known as your Taxpayer Identification Number) assigned by the IRS. If a private individual, this is your Social Security Number.

Type of Grant/Project: (Self explanatory)

Final Report: Is this reimbursement request the final one to be submitted or is it a partial reimbursement for work done to this point?

Total Award \$: Put in the total award amount as per MOU.

Total Recipient Match \$: Put in the amount you are required to match (non-federal money) as per terms of the MOU.

Total Project \$: This is the sum of your reimbursable award amount plus the match expense total.

Grant period: This is the duration of your project as outlined by our MOU.

Period covered by this report: List the dates from the last report (or beginning of the project) to the date in which expenses are included for reimbursement.

Transactions Section:

a. Total Outlay (expenditures)

- a. Column I: This should reflect **ALL** expenses previously reported (from the cumulative column total on the previous reimbursement request). This amount includes federal and match expense totals.
- b. Column II: The amount of expenditures for this report period only. Total of **ALL** expenses, including non-federal funded and match requirements, if applicable.
- c. Column III: The sums of a and b. If not a final report, this amount should be carried forward to Column I on the next reimbursement request.

b. Recipient's share of outlays

- a. Column I: This is the total amount of expenditures from non-federal funds previously reported. This is the portion of your match requirements, if applicable. (This amount is carried forward from the previous reimbursement request).
- b. Column II: The amount of expenditures from non-federal funds for this report period. Your portion of non-federal funded expenses or match amount for this period, if applicable.
- c. Column III: The sums of a and b. If not a final report, this amount should be carried forward to Column I on the next reimbursement request.

c. IDL share of outlays:

- a. Column I: Total from line a minus total from line b above. This amount can never exceed the Total Award amount in upper portion of form.
- b. Column II: Total from line a minus total from line b above.
- c. Column III: Total from line a minus total from line b above. This amount can never exceed the Total Award amount in upper portion of form. If not a final report, carry this amount forward to Column I on the next reimbursement request.

d. Reimbursement requested:

- a. Column I: This is the Total amount previously requested or reimbursed by IDL. This amount can never exceed the Total Award amount.
- b. Column II: This is the amount IDL needs to reimburse on this request.
- c. Column III: This is the new total to date reimbursements filed. This amount can never exceed the Total Award amount. If not a final report, carry this amount to the next reimbursement request.

- e. Balance of Grant award:
- a. Column I: Take the Total Award amount in upper section of form less the Reimbursement requested as of this date.
 - b. Column II: Leave blank.
 - c. Column III: Take the Total Award amount in upper section of form less the Cumulative Reimbursement requested as of this date. This amount can not be less than -0-.

Typed or Printed Name and Title: Please type your name and title so we can contact you if any questions arise.

Telephone: Self explanatory. Also include a fax number and/or an email address, if possible.

Signature: Sign the form.

Date: Today's date.

FINANCIAL STATUS REPORT REQUEST FOR REIMBURSEMENT

| | | | | |
|---|--------------------------------------|-----------------------------------|--------------------------------|---|
| Federal Grant #: | IDL Project #: | OMB Reference#: | CFDA # | Partial Payment Request # |
| Recipient Organization (Name and Complete Address, including ZIP code): | | | | |
| Employer ID # | Type of Grant/Project: | | | Final Report? <input type="checkbox"/> yes <input type="checkbox"/> no |
| Total Award: \$ | | Grant Period: | Period Covered by this report: | |
| Total Recipient Match: \$ | | From: | From: | |
| Total Project: \$ | | To: | To: | |
| Transactions | I Previously Reported | II This Period | III Cumulative | |
| a. Total outlay (expenditures) | | | | |
| b. Recipient's share of outlays | | | | |
| c. IDL share of outlays (line a minus b) | | | | |
| d. Reimbursement requested | | | | |
| e. Balance of Grant award (Total award less total reimbursements) | | | | |
| Attach copies of paid invoices, cancelled checks, or receipts totaling the amount of expenditures for the reporting period (Line a, Column II). | | | | |
| Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays are for the purposes set forth in the award documents. | | | | |
| Typed or Printed Name and Title: | | Telephone: (area code and number) | | |
| Signature: | | Date : | | |

FINANCIAL STATUS REPORT REQUEST FOR REIMBURSEMENT

| | | | | |
|---|---|---|---|--|
| Federal Grant #: 04-DG-1111-000 | IDL Project #: 04HFT-56 | OMB Reference#: 2CFR Part 215 A-122 | CFDA # 10.000 | Partial Payment Request # #2 |
| Recipient Organization (Name and Complete Address, including ZIP code); RIVERVIEW HOMEOWNER'S ASSOCIATION PO BOX 10133 LOWMAN, ID 83XXX | | | | |
| Employer ID # 123-45-6789 | Type of Grant/Project: HAZARDOUS FUEL REDUCTION TREATMENT | | | Final Report? <input checked="" type="checkbox"/> yes <input type="checkbox"/> no |
| Total Award: \$15,000.00 Total Recipient Match: \$1,666.78 min Total Project: \$16,666.78 | | Grant Period: From: 5/31/03 To: 6/1/04 | Period Covered by this report: From: 3/15/04 To: 6/1/04 | |
| Transactions | I Previously Reported | II This Period | III Cumulative | |
| a. Total outlay (expenditures) | \$11,854.75 | \$4,937.25 | \$16,792.00 | |
| b. Recipient's share of outlays | \$1,185.48 | \$606.52 | \$1,792.00 | |
| c. IDL share of outlays (line a minus b) | \$10,669.27 | \$4,330.73 | \$15,000.00 | |
| d. Reimbursement requested | \$10,669.27 | \$4330.73 | \$15,000.00 | |
| e. Balance of Grant award (Total award less total reimbursements) | \$4330.73 | | \$0.00 | |
| Attach copies of paid invoices, cancelled checks, or receipts totaling the amount of expenditures for the reporting period (Line a, Column II). | | | | |
| Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays are for the purposes set forth in the award documents. | | | | |
| Typed or Printed Name and Title: JANE PRO, CONSULTANT | | Telephone: (area code and number) (208) 555-7766, email: jproconsulting@aol.net | | |
| Signature: | | Date : 6/27/04 | | |

SAMPLE FORMAT FOR PROGRESS REPORT

This is a suggested format only, it is not required. A report in this format will satisfy the requirements of OMB Circular A-102 and 2 CFR Part 215. Progress reports **MUST** be submitted at least quarterly. Frequency for reporting is determined by the IDL Project Manager.

Date:

Report Number:

Report Period:

Subaward Project Period

Subaward Recipient:

Subaward Number:

Subrecipient Contact Person:

Principal Investigator/Project Director:

1. Progress Achieved in Accomplishing Project Goals and Objectives

(Goals and objectives should correspond to the goals and objectives in the approved grant application.)

Goal/Objective 1

Planned:

Actual:

Unit Costs: (e.g., cost per client served this reporting period)

Goal/Objective 2

Planned:

Actual:

Unit Costs: (e.g., cost per client served this reporting period)

2. Difficulties Encountered

(As applicable, should include information on specific reasons why goals and objectives were not met, and analysis and explanations of cost overruns and high unit costs.)

Goal/Objective #:

Goal/Objective #:

Signature of Authorized Official _____ Date _____

Attachment:

PROGRESS REPORT, CONTINUATION

1. Describe progress made on the project during this report period.

2. Compare actual vs. projected progress as shown on approved project time schedule. Please explain any differences between actual and projected progress.

3. Compare actual vs. projected expenditures as shown on approved project time schedule. Please explain any differences between actual and projected expenses.

4. Compare actual program expenditures to actual program accomplishments. The percentages should be comparable. If not comparable, provide explanation.

5. Make any additional comments here.

TERMS AND DEFINITIONS

ALLOWABLE COSTS: Costs necessary to implement and conduct project objectives and goals. Allowable costs are further defined as per grant guidelines. Estimated costs must be included on grant application proposed budget.

BUDGET CONTROLS: The comparison of actual expenditures against the approved budget limits and guidelines.

CODES OF CONDUCT/CONFLICT OF INTEREST: The recipient shall maintain written standards of conduct governing the performance of its employees engaged in the award and administration of contracts. No employees, officer, or agent shall participate in the selection, award, or administration of a contract supported by federal funds if a real or apparent conflict of interest would be involved. Such conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected for an award. For more definitions, see OMB 2CFR Part 215, .42.

COMPETITION: Required to conduct all procurement transactions in open and free market competition.

CONSULTANTS: Outside services provided by experts or specialists in other fields of activity. A consultant acts as an advisor or expert to an organization. Consultant charges to a project may include fees, travel, and subsistence costs where applicable.

DIRECT LABOR: Refers to costs for personnel services which can be directly identified with a project or activity or which can be directly assigned to such activities to a high degree of accuracy.

DIRECT MATERIAL AND SUPPLIES: Consist of those costs incurred for purchased goods directly related to a project. May include other items as transportation. These items are consumable, expendable, and of a relatively low unit cost. Any equipment purchased must be less than \$500 per item if charged/reimbursed directly to the grant. Equipment might be purchased if preapproved and procured with NON-federal funds or matching money.

DONATED LABOR (VOLUNTEERS): Costs for Volunteers can be used as “soft match” for the project. Value is determined by rates consistent with rates paid for similar work or in the same type of labor market.

DONATED SUPPLIES: Costs for donated items that can be used as soft-match expenses for the project. The value to be used is the value placed on the item(s) at time of the donation. Can not value at new or replacement prices. Donated use of equipment or space (building, office, etc.) can be placed at consistent fair market value rates. Records must reflect how the values were obtained.

EXTENSIONS: The project MAY be able to be extended beyond the original termination date. Extensions must be in writing and will only be extended with approval by IDL.

HARD MATCH COSTS: Non-reimbursable out of pocket expenses that the subrecipient is responsible for payment. These costs are used as matching costs as outlined in the budget.

INDIRECT COSTS: Costs not readily identified with the project. Indirect costs can include, but are not limited to, administration costs, accounting costs, utilities, communications, miscellaneous supplies and materials, etc.

INTERNAL CONTROLS: To maintain procedures and policies that account for expenses, match, and property AND must assure that all activity reported is used solely for authorized purposes directly for the benefit of the grant.

MATCHING COSTS: Cost share or matching costs means “the value of the 3rd party in-kind contributions and the portion of the costs of a federally assisted project or program not responsible by the Federal government.

MEETINGS AND CONFERENCES: Costs incurred to defray expense of attendance at meetings by personnel of the organization. In order for these to be allowable, a list of attendees, addresses, titles, etc. should be included as well as a meeting agenda, receipts for paid incidentals, and reason for meeting or conference.

MONITORING: Collecting and analyzing information and then taking appropriate action.

SOFT MATCH: Costs associated with the project in which there were no out-of-pocket expenses paid. Soft match expenses include volunteer labor, donated rentals, etc. These costs are used as subrecipient match costs and are not reimbursed.

TRAVEL: Travel costs are allowable where such travel will provide direct benefit to the program being supported. Travel costs usually include the costs of transportation, lodging, meals, and incidental expenses incurred by personnel while on official business.

SOURCE MATERIAL

IRS 1099-MISC form help line: 1-866-455-7438

Labor and Rates: www.bls.gov/ocshome.htm
www.guidestar.org/services

OMB Circulars:

A-87 www.whitehouse.gov/omb/circulars/a87/print/a87.html

A-122 www.whitehouse.gov/omb/circulars/a122/print/a122.html

A133 www.whitehouse.gov/omb/circulars/a133/print/a133.html

2CFR Part 215 www.whitehouse.gov/omb/grants/index.html

Suspension & Debarment: <http://epls.arnet.gov/>

Idaho Dept. of Lands: <http://www2.state.id.us/lands/>

